

HOUSE No. 2874

The Commonwealth of Massachusetts

PRESENTED BY:

Karyn E. Polito

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act providing for an exemption for certain paraplegic veterans.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|------------------|-------------------|
| Karyn E. Polito | 11th Worcester |
| Thomas J. Calter | 12th Plymouth |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2849 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT PROVIDING FOR AN EXEMPTION FOR CERTAIN PARAPLEGIC VETERANS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 8A of chapter 58 of the General Laws, as appearing in the 2004 Official Edition, is
2 hereby repealed.

3 SECTION 2. Section 5 of chapter 59 of the General Laws, as appearing in the 2004 Official Edition, is hereby
4 amended by inserting after clause Twenty-second E the following clause:-

5 Twenty-second F, Real estate of soldiers and sailors and their spouses who are legal residents of the commonwealth
6 and who are veterans as defined in clause forty-three of section seven of chapter four, and who according to the
7 records of the Veterans Administration or of any branch of the armed forces of the United States are paraplegics by
8 reason of injury received while in such service and in the line of duty, and who were domiciled in the
9 commonwealth for at least six months prior to entering such service, or who have resided in the commonwealth for
10 five consecutive years next prior to date of filing for exemption under this clause, provided, that such real estate is
11 occupied as his domicile by such person; and provided further, that if said property be greater than a single-family
12 house, then only that value of so much of said house as is occupied by said person as his domicile shall be
13 exempted. An exemption under this clause shall continue unchanged for the benefit of the surviving spouse after the
14 death of such paraplegic veteran as long as the surviving spouse of the qualified veteran shall remain an owner and
15 occupant of a domicile subject to the exemption.

16 No real estate shall be so exempt which the assessors shall adjudge has been conveyed to such soldier or sailor to
17 evade taxation.

18 Two thousand dollars of taxable value of this exemption or up to the sum of one hundred and seventy-five dollars,
19 whichever basis is applicable, shall be borne by the city or town; the balance shall be borne by the commonwealth;
20 and the state treasurer shall annually reimburse the city or town for the amount of the tax which otherwise would
21 have been collected on account of this balance.

22 SECTION 3. Section 5 of chapter 59 of the General Laws, as appearing in the 2004 Official Edition, is hereby
23 amended by striking out, in line 796, the words “and twenty-second E” and inserting in place thereof the following
24 words:- , twenty-second E and twenty-second F.

25 SECTION 4. Section 59 of chapter 59 of the General Laws, as appearing in the 2004 Official Edition, is hereby
26 amended by inserting, in line 42, after the words “Twenty-second E” the following words:- , Twenty-second F.

27 SECTION 5. Section 4 of chapter 73 of the acts of 1986 is hereby amended by inserting after the words “Twenty-
28 second E” the following words:- , Twenty-second F.

29 SECTION 6. Section 4 of chapter 73 of the acts of 1986 is hereby amended by striking out the words “section eight
30 A of chapter fifty-eight” and inserting in place thereof the following words:- clause Twenty-second F of chapter
31 fifty-nine.